## COOK ISLANDS DEPARTMENT.

INCOME AND	EXPENDITURE	ACCOUNT	FOR	THE	YEAR	ENDED	31sr	MARCH.	1927.
THOOME AND	TOTAL THE DATE OF THE	TICCOCCITI	TOI	* * * * * * * * * * * * * * * * * * * *	1 13416	ממע הועו	OTOT	WANCH.	1.041

Inc	COME AND	Expendi	TU.	RE ACCC	DUN'	I. R	or the Year ended 31st March, 1927.			
Ma Salarias	Expenditus			£ 12,294		d. 5	Income.	£ 95 969		d.
To Salaries	• •			24			By Balance carried down	25,363	14	10
Cook and other island	ls administra				15					
Cook Islands lepers, a Expenses, Minister's			• •	1,268 $71$	10	7 5				
Freight				4	16	10	·			
Fuel, light, water, &c Grants—		• •	• •	49	0	0				
Bureau of Tropical Education—	Diseases	• •		50	0	0	·			
Niue			٠.	500		0				
Northern Cook I Erection cargo-shee				500 500		-				
Erection freezer, R	arotonga		٠.	1,000		0				
House for Medical Lepers, removal of			• •	500 3,053						
Repairing storm da To Sir Maui Poma	amage are, for expe	 enses in c	on-	2,000		0				
$\begin{array}{ccc} \text{nection with } Go \\ \text{islands} & \dots \end{array}$		ral's visit	to	150	0	0				
Medical services, N			• •	250	0	0				
Postages, &c		5 <b>4</b>	٠.	108						
Printing and statione Telephones	·· · · · · · · · · · · · · · · · · · ·	• •		<b>44</b> 72	0					
Travelling allowances	and expense	ES			.5					
Tropical allowances Visit of Governor-Gen			s of	1,848 67	- 0	$\frac{7}{3}$				
Wireless plant, Niue,	spare parts	··		105	14	0				
Rent Sundry expenses	••	• •	• •		$\frac{0}{17}$		·			
Depreciation	• •				16					
				£25,363	14				14	
				120,000	14	10		£25,363	14	
771 TO 1 1 1 1 1				£	8.		The Table 1 and 1	£		d.
To Balance brought dow. "Hinemoa" Revenue	n e Account	• •		25,363 8,866			By Balance carried down	34,230	U	0
Timomow Tecronia	C 11CCOunt	• •	• •							
				£34,230	0	0		£34,230	0	0
				£	9,	d.		£	s.	d.
To Balance brought down	n		٠.	34,230			By Excess of expenditure over income	34,468	5	10
Interest on capital	••	• •	• •	238	————					
				£34,468	5	10		£34,468	5	10
Note.—The following value as assessed by Pu	ng charges, blic Works	for which Departmen	th nt ;	e Depart	men est	t p	ossesses no parliamentary appropriation, are included per cent. on capital as at 1st April, 1926.	ed: (a)	Ren	tal
value as assessed by Pu $N.Z.G.S$ $Dr.$ To Salaries and wages $O$ vertime $$	blic Works	Departmer oa '': R	nt ; EVI	(b) inter  ENUE Ac  £  5,604  965	rest CCOT s. 13 11	at 4 UNT d. 11 7	Proper cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258	s. 13	<b>d</b> 10
value as assessed by Pu $N.Z.G.S$ $Dr.$ To Salaries and wages	blie Works	Departmer oa '': R	nt ; EVI	(b) inter  ENUE $A_0$ $\pounds$ 5,604	est CCOU s. 13 11 15	at 4 UNT d. 11 7 8	Proper cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31ST MARCH, 1927.  Cr.  By Freights, passage-money, and miscellaneous	£	s. 13	<b>d</b> 10
value as assessed by Pu  N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores—	blic Works	Departmen	evi	(b) inter  ENUE Ac  £ 5,604 965 1,089 1,885	est CCOU s. 13 11 15 11	at 4 UNT d. 11 7 8	Proper cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258	s. 13	<b>d</b> 10
value as assessed by Pu $N.Z.G.S$ $Dr.$ To Salaries and wages Overtime . Refitting and repairs Victualling	blic Works	Departmen	nt ; EVI	(b) inter  ENUE Ac  £  5,604  965  1,089	cest s. 13 11 15 11	at 4 UNT d. 11 7 8 1	Proper cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258	s. 13	d 10
value as assessed by Pu	blic Works	Departmen	evi	(b) inter £ 5,604 965 1,089 1,885 335 142 522	rest CCOU s. 13 11 15 11 17 18 12	at 4 UNT d. 11 7 8 1	Proper cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258	s. 13	<b>d</b> 10
value as assessed by Pu $N.Z.G.S$ $Dr.$ To Salaries and wages Overtime Refitting and repairs Victualling Stores—Cabin Deck	blie Works	Departmen	evi	(b) inter  £ 5,604 965 1,089 1,885 135 142 522 6,479	rest CCOU s. 13 11 15 11 17 18 12	at 4 UNT d. 11 7 8 1 2 8 1 11	Proper cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258	s. 13	d 10
value as assessed by Pu  N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting	blie Works	Departmen OA '': R		(b) inter  £ 5,604 965 1,089 1,886 335 142 522 6,479 27 128	est ccou s. 13 11 15 11 17 18 12 12 3 13	at 4 UNT d. 11 7 8 1 11 6 6	Proper cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258	s. 13	d 10
value as assessed by Pu  N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses	blic Works	Departmen OA '': R	EVI	(b) inter  £ 5,604 965 1,885 1,885 142 522 6,479 27	est 	at 4 UNT d. 111 7 8 1 2 8 1 116 6 9	Proper cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258	s. 13	d 10
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous	blic Works	Departmen OA ": R		(b) inter  £ 5,604 965 1,089 1,885 1,885 142 522 6,479 27 128 161 204 3,291	s. 13 11 15 11 17 18 12 12 3 13 10 19 5	at 4 UNT d. 111 7 8 1 2 8 1 11 6 9 9 1	Proper cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258	s. 13	d 10
value as assessed by Pu  N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores—— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Port charges Miscellaneous Reserve for losses	blie Works	Departmen OA ": R		(b) inter  £ 5,604 965 1,089 1,885 1,885 142 522 6,479 27 128 161 204 3,291	s. 13 11 15 11 17 18 12 12 13 10 19 5 4	at 4 UNT d. 111 7 8 1 2 8 1 11 6 9 9 1 0	Proper cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258	s. 13	<b>d</b> 10
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous	blie Works	Departmen OA ": R		(b) inter  £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262	rest CCOV s. 13 11 15 11 17 18 12 12 13 10 19 5 4 9	at 4 UNT d. 11 7 8 1 16 6 9 9 1 0 4	per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st MARCH, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258 8,866	s. 13 5	d 10 2
value as assessed by Pu  N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Port charges Miscellaneous Reserve for losses	blie Works	Departmen OA ": R		(b) inter  £ 5,604 965 1,089 1,885 335 142 522 6,479 128 161 204 3,291 22	rest CCOV s. 13 11 15 11 17 18 12 12 13 10 19 5 4 9	at 4 UNT d. 11 7 8 1 16 6 9 9 1 0 4	per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st MARCH, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258	s. 13 5	d 10 2
value as assessed by Pu  N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Port charges Miscellaneous Reserve for losses	blie Works	Departmen OA '': R		(b) inter £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262 £21,124	s. 13 11 15 11 17 18 12 12 3 13 10 19 5 4 9	at 4 UNT d. 111781 2811166991044 0	per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st MARCH, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258 8,866	s. 13 5	d 10 2
value as assessed by Pu  N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Port charges Miscellaneous Reserve for losses	blie Works	Departmen OA ": R		(b) inter £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262 £21,124 E-SHEET	rest CCOU s. 13 11 15 11 17 18 12 12 12 3 13 10 19 5 4 9 19	at 4 UNT d. 11 7 8 1 16 6 9 9 1 0 4 0 AT	per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258 8,866	s. 13 5	d 10 2
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous Reserve for losses Depreciation on steam	blic Works  HINEM	Departmen  OA ": R	evi	(b) inter  £ 5,604 965 1,089 1,885 135 142 522 6,479 27 128 161 204 3,291 22 262 £21,124  £-SHEET £ 5,295	s. 13 11 17 18 12 12 23 13 10 19 5 4 9 9 19 As s. 7	at 4 UNT d. 11 7 8 1 12 8 1 11 6 6 9 9 1 0 4 0 AT d. 4	Jer cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts  Excess of expenditure over income  31st March, 1927.  Assets.  N.Z.G.S. "Hinemoa" 5,249 7 4	£ 12,258 8,866	s. 13 5	d 10 2
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous Reserve for losses Depreciation on stean  Capital Sundry creditors Depreciation Reserve	blie Works  HINEM	Departmen OA ": R	evi	(b) inter  £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262 £21,124  E-SHEET £ 5,295 2,276 494	s. 3 11 15 11 17 18 12 12 3 13 10 19 5 4 9 19	at 4 UNT d. 11781 281116699104 0 AT d.4111	Jer cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258 8,866	s. 13 5	d 10 2
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous Reserve for losses Depreciation on stean  Capital Capital Sundry creditors	blie Works  HINEM	Departmen OA ": R	EVI	(b) inter  £ 5,604 965 1,089 1,885 142 522 6,479 128 161 204 3,291 22 262 £21,124	s. 3 11 15 11 17 18 12 12 3 13 10 19 5 4 9 19	at 4 UNT d. 11781 281116699104 0 AT d.4111	Jer cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  Cr.  By Freights, passage-money, and miscellaneous receipts  Excess of expenditure over income  31st March, 1927.  Assets.  N.Z.G.S. "Hinemoa" 5,249 7 4	£12,258 8,866 £21,124 £5,333	s. 13 5 5 s. 6	d 10 2 2 d.
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous Reserve for losses Depreciation on steam  Capital Sundry creditors Depreciation Reserve	blie Works  HINEM	Departmen OA ": R	EVI	(b) inter  £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262 £21,124  E-SHEET £ 5,295 2,276 494	s. 3 11 15 11 17 18 12 12 3 13 10 19 5 4 9 19	at 4 UNT d. 11781 281116699104 0 AT d.4111	### Per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31ST MARCH, 1927.  #### Cr.  By Freights, passage-money, and miscellaneous receipts	£12,258 8,866 £21,124 £5,333	s. 13 5	d 10 2 2 d.
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous Reserve for losses Depreciation on steam  Capital Sundry creditors Depreciation Reserve	blie Works  HINEM	Departmen OA ": R	EVI	(b) inter  £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262 £21,124  E-SHEET £ 5,295 2,276 494	s. 3 11 15 11 17 18 12 12 3 13 10 19 5 4 9 19	at 4 UNT d. 11781 281116699104 0 AT d.4111	### Per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31ST MARCH, 1927.  ### Cr.  By Freights, passage-money, and miscellaneous receipts	£12,258 8,866 £21,124 £5,333	s. 13 5 5 s. 6 1	d 10 2 2 d. 11 6
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous Reserve for losses Depreciation on steam  Capital Sundry creditors Depreciation Reserve	blie Works  HINEM	Departmen OA ": R	EVI	(b) inter  £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262 £21,124  E-SHEET £ 5,295 2,276 494	s. 3 11 15 11 17 18 12 12 3 13 10 19 5 4 9 19	at 4 UNT d. 11781 281116699104 0 AT d.4111	## Per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  ### Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258 8,866  £21,124 £ 5,333 52	s. 13 5 5 8 6 1 16 11 16 11	d 10 2 d. 11 6 8 8
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous Reserve for losses Depreciation on steam  Capital Sundry creditors Depreciation Reserve	blie Works  HINEM	Departmen OA ": R	EVI	(b) inter  £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262 £21,124  E-SHEET £ 5,295 2,276 494	s. 3 11 15 11 17 18 12 12 3 13 10 19 5 4 9 19	at 4 UNT d. 11781 281116699104 0 AT d.4111	### Per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  ### Cr.  By Freights, passage-money, and miscellaneous receipts	£ 12,258 8,866  £21,124 £ 5,333 52 1,499 89 4,126	s. 13 5 5 1 16 11 7	d 10 2 2 d. 11 6 8 8 0
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous Reserve for losses Depreciation on steam  Capital Sundry creditors Depreciation Reserve	blie Works  HINEM	Departmen OA ": R	EVI	(b) inter  £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262 £21,124  E-SHEET £ 5,295 2,276 494	s. 3 11 15 11 17 18 12 12 3 13 10 19 5 4 9 19	at 4 UNT d. 11781 281116699104 0 AT d.4111	## Per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  **Cr.**  By Freights, passage-money, and miscellaneous receipts	£ 12,258 8,866  £ 21,124 £ 5,333 52 1,499 89 4,126 3,584 65	s. 13 5 5 19 s. 6 1 16 11 7 0 2	d. 110 6 8 8 8 0 8 3
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous Reserve for losses Depreciation on stean  Capital Sundry creditors Depreciation Reserve	blie Works  HINEM	Departmen OA ": R	EVI	(b) inter  £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262 £21,124  E-SHEET £ 5,295 2,276 494	s. 3 11 15 11 17 18 12 12 3 13 10 19 5 4 9 19	at 4 UNT d. 11781 281116699104 0 AT d.4111	## per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  **Cr.**  By Freights, passage-money, and miscellaneous receipts  **Excess of expenditure over income**.*  **Excess of expenditure over income**.*  **Assets.**  N.Z.G.S. "Hinemoa"	£ 12,258 8,866  £ 21,124  £ 5,333  52 1,499 89 4,126 3,584	s. 13 5 5 19 s. 6 1 16 11 7 0 2	d. 111 6 8 8 8 0 8 3
N.Z.G.S  Dr.  To Salaries and wages Overtime Refitting and repairs Victualling Stores— Cabin Deck Engine-room Coal Water Painting Medical expenses Port charges Miscellaneous Reserve for losses Depreciation on steam  Capital Sundry creditors Depreciation Reserve	blie Works  HINEM	Departmen OA ": R	EVI	(b) inter  £ 5,604 965 1,089 1,885 335 142 522 6,479 27 128 161 204 3,291 22 262 £21,124  E-SHEET £ 5,295 2,276 494	s	at 4 UNT d.1 17 8 1 2 8 1 11 6 6 9 9 1 0 4 0 AT d.41112	## Per cent. on capital as at 1st April, 1926.  FOR THE YEAR ENDED 31st March, 1927.  ### Cr.  By Freights, passage-money, and miscellaneous receipts  Excess of expenditure over income  **Excess of expenditure over income**  **Assets.**  N.Z.G.S. "Hinemoa"	£ 12,258 8,866  £ 21,124 £ 5,333 52 1,499 89 4,126 3,584 65	s. 13 5 5 1 19 s. 6 1 16 11 7 0 2 5 5	d. 11 6 8 8 0 8 3 10

21st June, 1927.

S. J. Smith, Acting-Secretary.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.